



3015 (02-09-04)

ANNUAL REPORT

OF

Name: TOWN OF WRIGHTSTOWN SANITARY DISTRICT NO. 1

Principal Office: P.O. BOX 85
GREENLEAF, WI 54126

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TOWN OF WRIGHTSTOWN SANITARY DISTRICT NO. 1**Utility Address:** P.O. BOX 85
GREENLEAF, WI 54126**When was utility organized?** 6/1/1962**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS FAYE WIERSCHKE**Title:** CLERK**Office Address:**P.O. BOX 85
GREENLEAF, WI 54126**Telephone:** (920) 336 - 7099**Fax Number:** (920) 336 - 7099**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR MIKE KONECNY CPA**Title:** PARTNER**Office Address:** JONET & FOUNTAIN, LLPP.O. BOX 1000
GREEN BAY, WI 54305-1000**Telephone:** (920) 435 - 4361**Fax Number:** (920) 435 - 8227**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR MIKE KONECNY CPA**Title:** PARTNER**Office Address:** JONET & FOUNTAIN LLPP.O. BOX 1000
GREEN BAY, WI 54305-1000**Telephone:** (920) 435 - 4361**Fax Number:** (920) 435 - 8227**E-mail Address:****Date of most recent audit report:** 2/14/1998**Period covered by most recent audit:** 1/1/1997 - 12/31/1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR LYLE DEQUAINE**Title:** COMMISSIONER**Office Address:**P.O. BOX 85
GREENLEAF, WI 54126**Telephone:** (920) 864 - 7783**Fax Number:****E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:MR LYLE DEQUAINE, COMMISSIONER
MR EMMETT JOYCE, COMMISSIONER
MR BILL VERBETEN, PRESIDENT

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO****Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? YES**

Provide the following information regarding the provider(s) of contract services:

Firm Name: ROBERT E. LEE & ASSOCIATES, INC.
2825 S. WEBSTER
GREEN BAY, WI 54301**Contact Person:** MR JOHN J. CRETENS, P.E.**Title:** PROJECT MANAGER**Telephone:** (920) 336 - 6338**Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates: 1/1/1997 12/31/1999**Provide a brief description of the nature of Contract Operations being provided:**

To provide operations services for the routine operation and maintenance of the District's existing water and wastewater facilities.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	39,679	37,678	1
Operating Expenses:			
Operation and Maintenance Expense (401)	24,403	20,443	2
Depreciation Expense (403)	16,191	15,881	3
Amortization Expense (404)	0	0	4
Taxes (408)	617	587	5
Total Operating Expenses	41,211	36,911	
Net Operating Income	(1,532)	767	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(1,532)	767	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	5,460	6,714	9
Miscellaneous Nonoperating Income (421)	93,490	95,124	10
Total Other Income	98,950	101,838	
Total Income	97,418	102,605	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	18	0	12
Total Miscellaneous Income Deductions	18	0	
Income Before Interest Charges	97,400	102,605	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	18,876	23,512	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	18,983	18,759	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	37,859	42,271	
Net Income	59,541	60,334	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(75,483)	(139,763)	19
Balance Transferred from Income (433)	59,541	60,334	20
Miscellaneous Credits to Surplus (434)	0	3,946	21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	(15,942)	(75,483)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON CASH AND INVESTMENTS	5,460	4
Total (Acct. 419):	5,460	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER DEPT. INCOME	34,292	5
PROPERTY TAX LEVY FOR PRINCIPAL AND INTEREST ON DEBT	59,198	6
Total (Acct. 421):	93,490	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
LOSS ON SALE OF 1/10 ACRE OF LAND TO TOWN	18	8
Total (Acct. 426):	18	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	39,679	0	0	0	39,679	1
Less: interdepartmental sales	0	0	0		0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0				0	6
Revenues subject to Wisconsin Remainder Assessment	39,679	0	0	0	39,679	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	843,595	841,848	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	127,917	112,443	2
Net Utility Plant	715,678	729,405	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,854,541	1,853,041	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	132,612	77,610	4
Net Nonutility Property	1,721,929	1,775,431	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	106,858	94,226	7
Total Other Property and Investments	1,828,787	1,869,657	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	24,883	13,808	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	7,392	7,581	11
Other Accounts Receivable (143)	22,175	22,742	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	4,901	2,700	14
Materials and Supplies (150)	437	1,538	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	59,788	48,369	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,604,253	2,647,431	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	650,435	650,435	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	(15,942)	(75,483)	23
Total Proprietary Capital	634,493	574,952	
LONG-TERM DEBT			
Bonds (221)	822,358	858,135	24
Advances from Municipality (223)	132,503	138,270	25
Other long-Term Debt (224)	100,000	135,000	26
Total Long-Term Debt	1,054,861	1,131,405	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	6,468	27
Accounts Payable (232)	5,124	0	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	8,114	6,085	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	13,238	12,553	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	901,661	928,521	38
Total Liabilities and Other Credits	2,604,253	2,647,431	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	843,341	0	0	0	1
Utility Plant Purchased or Sold (391)	0				2
Utility Plant in Process of Reclassification (392)	0				3
Utility Plant Leased to Others (393)	0				4
Property Held for Future Use (394)	254				5
Construction Work in Progress (395)	0				6
Utility Plant Acquisition Adjustments (396)	0				7
Other Utility Plant Adjustments (397)	0				8
Total Utility Plant	843,595	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	127,917	0	0	0	9
Total Accumulated Provision	127,917	0	0	0	
Net Utility Plant	715,678	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	112,443				112,443	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	16,191				16,191	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	329				329	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	14				14	10
Other credits (specify):						11
					0	12
Total credits	16,534	0	0	0	16,534	13
Debits during year						14
Book cost of plant retired	1,060				1,060	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	1,060	0	0	0	1,060	19
Balance End of Year	127,917	0	0	0	127,917	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.98%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	1,853,041	1,500		1,854,541	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	1,853,041	1,500	0	1,854,541	
Less accum. prov. depr. & amort. (122)	77,610	55,002		132,612	3
Net Nonutility Property	1,775,431	(53,502)	0	1,721,929	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	437	1,538	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	437	1,538	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	650,435	1
Changes during year (explain):		
NONE		2
Balance end of year	650,435	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
REVENUE BONDS	11/29/1994	05/01/2014	1.00%	822,358	1
Total Bonds (Account 221):				822,358	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
GENERAL OBLIGATION NOTES	11/29/1994	05/01/2014	13.00%	132,503	1
Total for Account 223				132,503	
Other Long-Term Debt (224)					
GREENLEAF/WAYSIDE BANK NOTE	05/30/1997	09/01/2000	5.00%	100,000	2
Total for Account 224				100,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	617	2
Charged electric department expense		3
Charged sewer department expense	679	4
Other (explain):		
NONE		5
Total Accruals and other credits	1,296	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	1,221	7
PSC Remainder Assessment	75	8
Other (explain):		
NONE		9
Total payments and other debits	1,296	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
REVENUE BONDS	2,170	12,655	12,746	2,079	1
Subtotal	2,170	12,655	12,746	2,079	
Advances from Municipality (223)					
GENERAL OBLIGATION NOTES	3,254	18,983	19,118	3,119	2
Subtotal	3,254	18,983	19,118	3,119	
Other long-Term Debt (224)					
GREENLEAF/WAYSIDE BANK NOTE	0	2,916	0	2,916	3
BANK ONE NOTE	661	3,305	3,966	0	4
Subtotal	661	6,221	3,966	2,916	
Notes Payable (231)					
NONE				0	5
Subtotal	0	0	0	0	
Total	6,085	37,859	35,830	8,114	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	103,188			825,333		928,521	1
Add credits during year:							
For Services	1,050			1,500		2,550	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
AMORITIZATION OF CONSTRUCTION GRANTS				29,410		29,410	5
Balance End of Year	104,238	0	0	797,423	0	901,661	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				676,429		676,429	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
DEBT SERVICE - \$100,000 NOTE	5,449	3
DEBT SERVICE - CLEAN WATER FUND LOAN	72,223	4
SEWER REPLACEMENT FUND	29,186	5
Total (Acct. 125):	106,858	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	7,392	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	7,392	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	22,175	11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	22,175	
Receivables from Municipality (145):		
DELINQUENT WATER AND SEWER BILLS PUT ON TAX ROLL	4,901	14
Total (Acct. 145):	4,901	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	17
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	18
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	19
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	842,467	0	0	0	842,467	1
Materials and Supplies	987	0	0	0	987	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation	120,180	0	0	0	120,180	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	103,713	0	0	0	103,713	6
Other (specify):						
NONE	0				0	7
Average Net Rate Base	619,561	0	0	0	619,561	
Net Operating Income	(1,532)	0	0	0	(1,532)	8
Net Operating Income as a percent of						
Average Net Rate Base	-0.25%	N/A	N/A	N/A	-0.25%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	650,435	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(45,712)	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	604,723	
Net Income		
Net Income	59,541	5
Percent Return on Proprietary Capital	9.85%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NOTE PAYABLE TO GREENLEAF/WAYSIDE BANK DATED 5/30/1997 FOR \$100,000;
5% INTEREST; DUE 9/1/2000.

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		39,359	1
Total Sales of Water		39,359	
Other Operating Revenues			
Forfeited Discounts (470)		320	2
Other Water Revenues (474)		0	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		320	
Total Operating Revenues		39,679	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		15,575	5
General Operating Expenses (680-690)		8,828	6
Total Operation and Maintenance Expenses		24,403	
Other Operating Expenses			
Depreciation Expense (403)		16,191	7
Amortization Expense (404)			8
Taxes (408)		617	9
Total Other Operating Expenses		16,808	
Total Operating Expenses		41,211	
NET OPERATING INCOME		(1,532)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	702	1,293	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	702	1,293	
Metered Sales to General Customers (461)				
Residential	130	6,615	18,169	4
Commercial	16	3,717	7,218	5
Industrial				6
Total Metered Sales to General Customers (461)	146	10,332	25,387	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		10,889	8
Other Sales to Public Authorities (464)	7	677	1,790	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	155	11,711	39,359	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	10,889	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	10,889	
Forfeited Discounts (470):		
LATE CHARGES ON PAST DUE WATER BILLS	320	5
Total Forfeited Discounts (470)	320	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	0	6
Other (specify):		
NONE		7
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE		8
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	5,178	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,289	3
Chemicals (630)	315	4
Supplies and Expenses (640)	1,492	5
Repairs of Water Plant (650)	6,301	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	15,575	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,163	8
Office Supplies and Expenses (681)	323	9
Outside Services Employed (682)	5,169	10
Insurance Expense (684)	890	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	283	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	8,828	
Total Operation and Maintenance Expenses	24,403	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		542	3
PSC Remainder Assessment		75	4
Other (specify): NONE			5
Total tax expense		617	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	8,150		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	61,329		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	2,149		10
Other Water Source Plant (317)			11
Total Source of Supply Plant	71,628	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	239,784		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	25,203		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	264,987	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	18		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	60		8,090	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			61,329	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			2,149	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	60	0	71,568	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			239,784	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			25,203	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	264,987	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			18	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	105,539		26
Transmission and Distribution Mains (343)	332,609		27
Fire Mains (344)			28
Services (345)	28,252	1,050	29
Meters (346)	10,796	555	30
Hydrants (348)	24,615	1,262	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	501,829	2,867	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)	3,150		38
Other Tangible Property (390)			39
Total General Plant	3,150	0	
Total utility plant in service directly assignable	841,594	2,867	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	841,594	2,867	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			105,539 26
Transmission and Distribution Mains (343)			332,609 27
Fire Mains (344)			0 28
Services (345)			29,302 29
Meters (346)	210		11,141 30
Hydrants (348)	850		25,027 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,060	0	503,636
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			3,150 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	3,150
Total utility plant in service directly assignable	1,120	0	843,341
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,120	0	843,341

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,097	1,097	1
February			1,157	1,157	2
March			1,075	1,075	3
April			993	993	4
May			1,053	1,053	5
June			1,589	1,589	6
July			1,520	1,520	7
August			1,270	1,270	8
September			1,004	1,004	9
October			1,086	1,086	10
November			976	976	11
December			1,322	1,322	12
Total for year	0	0	14,142	14,142	
Less: Measured or estimated water used in main flushing and water treatment during year				50	13
Less: Other utility use				249	14
Other utility use explanation:					15
WATER PUMPED WHILE TOWER WAS DOWN - WAS RUN OUT OF A PRESSURE HYDRANT VALVE.					
Water pumped into distribution system				13,843	16
Less: Water sold				11,711	17
Losses and unaccounted for				2,132	18
Percent unaccounted for to the nearest whole percent (%)				15%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				193	21
Date of maximum: 6/10/1997					22
Cause of maximum:					23
WATER TOWER DOWN FOR INSPECTION - RUNNING SUPPLY TO DISTRIBUTION OFF PUMP					
Minimum gallons pumped by all methods in any one day during reporting year				16	24
Date of minimum: 2/18/1997					25
Total KWH used for pumping for the year				28,500	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1	1	900	8	432,000	Yes	1
WELL #3	3	196	10	237,600	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#3		1
Location	WELL #1	WELL #3		2
Purpose	S	P		3
Destination	D	R		4
Pump Manufacturer	JACUSSI	LAYNE		5
Year Installed	1982	1996		6
Type	SUBMERSIBLE	VERTICAL TURBINE		7
Actual Capacity (gpm)	300	210		8
Pump Motor or Standby Engine Mfr	FRANKLIN	G.E.		10
Year Installed	1982	1996		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	25	30		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	S		5
Year constructed	1986		6
Primary material (earthen, steel, concrete, other)	STEEL		7
Elevation difference in feet			8
(See Headnote 3.)	90		9
Total capacity in gallons	112,000		10
WATER TREATMENT PLANT			11
Disinfection, type of equipment			12
(gas, liquid, powder, other)	OTHER		13
Points of application			14
(wellhouse, central facilities, booster station, other)	OTHER		15
Filters, type (gravity, pressure, other, none)	NONE		16
Rated capacity of filter plant			17
(m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4320		18
Is a corrosion control chemical used (yes, no)?	N		19
Is water fluoridated (yes, no)?	N		20
			21
			22
			23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	4.000	947				947
M	D	6.000	8,632				8,632
P	D	6.000	72				72
P	D	8.000	9,543				9,543
Total Within Municipality			19,194	0	0	0	19,194
Total Utility			19,194	0	0	0	19,194

1
2
3
4

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	80				80	1	1
M	1.000	56	3			59	14	2
M	1.500	3				3		3
M	2.000	3				3		4
M	4.000	1				1		5
Total Utility		143	3	0	0	146	15	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	148	10	6	1	153	13	1
1.000	2				2		2
1.500	3				3		3
2.000	1				1		4
Total:	154	10	6	1	159	13	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	130	12		5		6	153	1
1.000		1		1			2	2
1.500		2		1			3	3
2.000		1					1	4
Total:	130	16	0	7	0	6	159	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	29	1	1		29	2
Total Fire Hydrants	29	1	1	0	29	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	27
Number of distribution system valves end of year:	44
Number of distribution valves operated during year:	44

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

INCREASE IN REPAIRS TO WATER PLANT - DUE TO WATER MAIN BREAKS DURING 1997,
AND ALSO THE ADJUSTMENT TO INVENTORY TO REMOVE OBSOLETE PARTS.

INCREASE IN OUTSIDE SERVICES - DUE TO CONTRACT WITH ROBERT E. LEE AND
ASSOCIATES FOR PLANT OPERATOR. WATER SHARE OF CONTRACT WAS \$3,501.

Water Services (Page W-16)

THE 1997 SERVICE ADDITIONS WERE INSTALLED BY PROPERTY OWNERS. WE DETERMINED
THE COST OF ADDITIONS BY USING ACTUAL COSTS FROM 1995 AND ADJUSTING FOR
INFLATION.
